

V O G E L

November 29, 2011

HMT Revenue Group

319-1100 South Service Road

Stoney Creek, Ontario L8E0C5

To whom it may concern:

On behalf of Vogel of Canada Ltd. , I would like to express our appreciation for the SR&ED services provided by HMT Revenue group. HMT prepared our claim for the 2010 year with good results and HMT did exactly what they promised they would do.

We found HMT's staff to be technically competent in understanding of the SR&ED legislation and process therefore making sure our claim was accepted as filed.

HMT's staff have coached our management team in the recognition and documentation of potential eligible projects, which will make our claim process that much more efficient in the future.

I recommended HMT without reservation.

Sincerely,



Candace Vogel

VOGEL OF CANADA LTD.

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